



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: KEWAUNEE MUNICIPAL WATER UTILITY

Principal Office: 413 MILWAUKEE STREET  
KEWAUNEE, WI 54216-0249

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** KEWAUNEE MUNICIPAL WATER UTILITY**Utility Address:** 413 MILWAUKEE STREET  
KEWAUNEE, WI 54216-0249**When was utility organized?** 1/1/1916**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** BRIAN KRANZ**Title:** CITY ADMINISTRATOR**Office Address:**413 MILWAUKEE STREET  
KEWAUNEE, WI 54216-0249**Telephone:** (920) 388 - 5000**Fax Number:** (920) 388 - 5025**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 12/31/1999**Period covered by most recent audit:** CALENDAR YEAR 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CHUCK BALLEINE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

413 MILWAUKEE STREET

KEWAUNEE, WI 54216-0249

**Telephone:** (920) 388 - 5000**Fax Number:** (920) 388 - 5025**E-mail Address:**

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**Name of utility commission/committee:** CITY COUNCIL

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**Names of members of utility commission/committee:**

JIM ABRAHAMSON

DELBERT CHARLES

DARRIN JEANQUART

DONALD KICKBUSCH

VIRGIN KOSTKA

RON PELLNAR

TOM SCHNEIDER

DONALD THOR

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**           

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	389,368	386,258	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	224,800	205,096	<b>2</b>
Depreciation Expense (403)	59,851	55,959	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	60,514	61,124	<b>5</b>
<b>Total Operating Expenses</b>	<b>345,165</b>	<b>322,179</b>	
<b>Net Operating Income</b>	<b>44,203</b>	<b>64,079</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>44,203</b>	<b>64,079</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	12,078	7,461	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>12,078</b>	<b>7,461</b>	
<b>Total Income</b>	<b>56,281</b>	<b>71,540</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>56,281</b>	<b>71,540</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	32,197	34,693	<b>14</b>
Amortization of Debt Discount and Expense (428)	4,482	5,384	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	897	1,634	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>37,576</b>	<b>41,711</b>	
<b>Net Income</b>	<b>18,705</b>	<b>29,829</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	333,643	303,814	<b>20</b>
Balance Transferred from Income (433)	18,705	29,829	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>352,348</b>	<b>333,643</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	12,078	5
<b>Total (Acct. 419):</b>	12,078	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	389,368	0	0	0	<b>389,368</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>389,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>389,368</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	99,830		<b>99,830</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>99,830</b>	<b>0</b>	<b>99,830</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,792,991	2,595,423	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	724,538	704,104	<b>2</b>
<b>Net Utility Plant</b>	<b>2,068,453</b>	<b>1,891,319</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	18,703	40,377	<b>6</b>
Special Funds (125)	75,230	70,905	<b>7</b>
<b>Total Other Property and Investments</b>	<b>93,933</b>	<b>111,282</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	226,415	110,111	<b>8</b>
Temporary Cash Investments (132)		106,094	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	71,707	101,155	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	11,118	13,819	<b>14</b>
Materials and Supplies (150)	12,132	8,002	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>321,372</b>	<b>339,181</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	27,698	32,180	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>27,698</b>	<b>32,180</b>	
<b>Total Assets and Other Debits</b>	<b>2,511,456</b>	<b>2,373,962</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	411,986	348,151	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	352,348	333,643	<b>23</b>
<b>Total Proprietary Capital</b>	<b>764,334</b>	<b>681,794</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	540,000	570,000	<b>24</b>
Advances from Municipality (223)	13,049	17,398	<b>25</b>
Other Long-Term Debt (224)	3,000	9,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>556,049</b>	<b>596,398</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	6,963	5,202	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	8,500	9,136	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>15,463</b>	<b>14,338</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	6,693	10,452	<b>36</b>
<b>Total Deferred Credits</b>	<b>6,693</b>	<b>10,452</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,168,917	1,070,980	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,511,456</b>	<b>2,373,962</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,792,991	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	2,792,991	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	724,538	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	724,538	0	0	0	
<b>Net Utility Plant</b>	2,068,453	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	704,104				<b>704,104</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	59,851				<b>59,851</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,683				<b>2,683</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>62,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,534</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	42,100				<b>42,100</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>42,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,100</b>	<b>19</b>
<b>Balance End of Year</b>	<b>724,538</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>724,538</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0
Water utility	12,132	8,002
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>12,132</b>	<b>8,002</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1994 REVENUE BONDS	1,811	428	16,049	<b>1</b>
1997 REVENUE BONDS	2,671	428	11,649	<b>2</b>
<b>Total</b>			<b>27,698</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	348,151	1
<b>Changes during year (explain):</b>		
FOR MILLER STREET RECONSTRUCTION	63,835	2
<b>Balance end of year</b>	<b>411,986</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1994 REVENUE BONDS	09/12/1994	10/01/2014	6.00%	380,000	<b>1</b>
1997 REVENUE BONDS	07/01/1997	10/01/2007	5.00%	160,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>540,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 ADVANCE	08/11/1997	02/15/2002	6.00%	13,049	1
<b>Total for Account 223</b>				<b>13,049</b>	
<b>Other Long-Term Debt (224)</b>					
1998 Capital Lease	08/31/1998	06/30/2000	0.00%	3,000	2
<b>Total for Account 224</b>				<b>3,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	60,514	2
Charged electric department expense		3
Charged sewer department expense	1,239	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>61,753</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	53,578	6
Social Security taxes	7,719	7
PSC Remainder Assessment	456	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>61,753</b>	
<b>Balance end of year</b>	<b>0</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1994 REVENUE BONDS	6,134	23,712	23,928	5,918	1
1997 REVENUE BONDS	2,012	8,485	8,658	1,839	2
<b>Subtotal</b>	<b>8,146</b>	<b>32,197</b>	<b>32,586</b>	<b>7,757</b>	
<b>Advances from Municipality (223)</b>					
1997 Advance	990	897	1,144	743	3
<b>Subtotal</b>	<b>990</b>	<b>897</b>	<b>1,144</b>	<b>743</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,136</b>	<b>33,094</b>	<b>33,730</b>	<b>8,500</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,070,980	0	0	0	0	<b>1,070,980</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	24,626					<b>24,626</b>	<b>2</b>
For Mains	63,967					<b>63,967</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	8,500					<b>8,500</b>	<b>4</b>
SPECIAL ASSESSMENTS	844					<b>844</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>1,168,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,168,917</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	97,093					<b>97,093</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPCECIAL ASSESSMENTS	18,703	2
<b>Total (Acct. 124):</b>	<b>18,703</b>	
<b>Special Funds (125):</b>		
1997 CONSTRUCTION ACCOUNT	13,183	3
1997 RESERVE ACCOUNT	5,056	4
1994 RESERVE ACCOUNT	56,991	5
<b>Total (Acct. 125):</b>	<b>75,230</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	71,707	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>71,707</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS AND SPECIAL ASSESSMENTS ON TAX ROLL	11,118	14
<b>Total (Acct. 145):</b>	<b>11,118</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
COMPENSATED ABSENCES	6,693	19
<b>Total (Acct. 253):</b>	<b>6,693</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,694,207	0	0	0	<b>2,694,207</b>	<b>1</b>
Materials and Supplies	10,067	0	0	0	<b>10,067</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	714,321	0	0	0	<b>714,321</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,119,948	0	0	0	<b>1,119,948</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>870,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>870,005</b>	
Net Operating Income	44,203	0	0	0	<b>44,203</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.08%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.08%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	380,068	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	342,995	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>723,063</b>	
<b>Net Income</b>		
Net Income	18,705	5
<b>Percent Return on Proprietary Capital</b>	<b>2.59%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The 1998 capital lease is for hand-held meter readers. There is no interest rate on the lease with Badger Meter.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

April 20, 2000

Mr. Brian Kranz, City Administrator  
Kewaunee Municipal Water Utility  
413 Milwaukee Street  
Kewaunee, WI 54216-0249

1999 Analytical Review DWCCA-2840-ELE

Dear Mr. Kranz:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Total Source of Supply Expenses on the Water Operation & Maintenance Expenses schedule increased \$7,431, or over \$5,000 and 25% from the prior year. Please furnish an explanation.
2. The average kWh used for pumping at 6 cents per kWh (the statewide average cost of kWh) divided into \$18,228, the amount reported for Account 622, Fuel or Power Purchased for Pumping, Water Operation & Maintenance Expenses schedule, is 303,800 kWh. Your utility reports 22,435 kWh used for pumping on the Source of Supply, Pumping and Purchased Water schedule. Please explain why your kWh used for pumping is significantly less than average.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Jim Abrahamson

Reply received 5/18/00

1. Expenses were higher due to storm damage to Well #3. Extensive repairs

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**FINANCIAL SECTION FOOTNOTES**

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were required.

2. KWh used for pumping compares to prior years. Feel correct kWh reported  
ele

Wrote again re No. 2. Power bills supplied. Correct kWh 255,195

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**Identification and Ownership - Commission/Committee (Page iv)**

May 24, 2000

Mr. Brian Kranz, City Administrator  
Kewaunee Municipal Water Utility  
413 Milwaukee Street  
Kewaunee, WI 54216-0249

1999 Analytical Review DWCCA-2840-ELE

Dear Mr. Kranz:

We have received a reply to our 1999 analytical review letter from Karl  
Thompson, Virchow, Krause & Company. Her response to item 2 indicates that  
the kWh reported on the Pumping and Purchased Water schedule corresponds to  
prior years and she feels the correct kWh's were reported.

We have reviewed Kewaunee's annual reports back to 1994. In 1994, 227,475  
kWh's were reported and in 1995 228,352 kWh's were reported. We believe  
that the kWh's reported in 1996 through 1999 are in error.

Please provide the 12 invoices for power for pumping for 1999 so we may  
review this matter further.

Thank you for your cooperation. If you have any questions, you may contact  
me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

June 8, 2000

Mr. Brian Kranz, City Administrator  
Kewaunee Municipal Water Utility  
413 Milwaukee Street  
Kewaunee, WI 54216-0249

1999 Analytical Review DWCCA-2840-ELE

Dear Mr. Kranz:

Thank you for your prompt response to our request for 12 invoices for power for pumping for 1999. The total kWh from the invoices provided is 255,199, which would be comparable to the kWh amounts reported in 1994 and 1995, and consistent with the expenses reported in Account 622, Fuel or Power Used for Pumping.

We have corrected the kWh reported on your 1999 annual report Pumping and Purchased Water Statistics schedule to 255,199 kWh. Please correct your copy accordingly, and ensure the correct amount is reported in the future.

We appreciate your cooperation with this matter. If you have any questions, you may contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	383,529	1
<b>Total Sales of Water</b>	<b>383,529</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	641	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,198	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,839</b>	
<b>Total Operating Revenues</b>	<b>389,368</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	13,326	8
Pumping Expenses (620-625)	33,579	9
Water Treatment Expenses (630-635)	13,153	10
Transmission and Distribution Expenses (640-655)	44,406	11
Customer Accounts Expenses (901-904)	9,816	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	110,520	14
<b>Total Operation and Maintenance Expenses</b>	<b>224,800</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	59,851	15
Amortization Expense (404-407)		16
Taxes (408)	60,514	17
<b>Total Other Operating Expenses</b>	<b>120,365</b>	
<b>Total Operating Expenses</b>	<b>345,165</b>	
<b>NET OPERATING INCOME</b>	<b>44,203</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,028	46,503	161,615	4
Commercial	142	17,022	48,006	5
Industrial	10	28,411	44,768	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,180</b>	<b>91,936</b>	<b>254,389</b>	
Private Fire Protection Service (462)	12		8,744	7
Public Fire Protection Service (463)	1		108,429	8
Other Sales to Public Authorities (464)	28	3,624	11,967	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,221</b>	<b>95,560</b>	<b>383,529</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	108,429	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>108,429</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	641	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>641</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,279	10
<b>Other (specify):</b>		
MISCELLANEOUS INVOICES	919	11
<b>Total Other Water Revenues (474)</b>	<b>5,198</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	6,753	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,995	3
Maintenance of Water Source Plant (605)	578	4
<b>Total Source of Supply Expenses</b>	<b>13,326</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	14,737	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,228	7
Operation Supplies and Expenses (623)	354	8
Maintenance of Pumping Plant (625)	260	9
<b>Total Pumping Expenses</b>	<b>33,579</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	5,954	10
Chemicals (631)	6,068	11
Operation Supplies and Expenses (632)	550	12
Maintenance of Water Treatment Plant (635)	581	13
<b>Total Water Treatment Expenses</b>	<b>13,153</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	11,568	14
Operation Supplies and Expenses (641)	3,126	15
Maintenance of Distribution Reservoirs and Standpipes (650)	354	16
Maintenance of Mains (651)	21,315	17
Maintenance of Services (652)	1,723	18
Maintenance of Meters (653)	4,296	19
Maintenance of Hydrants (654)	1,909	20
Maintenance of Other Plant (655)	115	21
<b>Total Transmission and Distribution Expenses</b>	<b>44,406</b>	



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,491	22
Accounting and Collecting Labor (902)	8,325	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>9,816</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	51,001	27
Office Supplies and Expenses (921)	5,127	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,533	30
Property Insurance (924)	6,741	31
Injuries and Damages (925)	56	32
Employee Pensions and Benefits (926)	32,754	33
Regulatory Commission Expenses (928)	360	34
Miscellaneous General Expenses (930)	1,392	35
Transportation Expenses (933)	3,049	36
Maintenance of General Plant (935)	507	37
<b>Total Administrative and General Expenses</b>	<b>110,520</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>224,800</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		53,578	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,239	2
<b>Net property tax equivalent</b>		<b>52,339</b>	
Social Security		7,719	3
PSC Remainder Assessment		456	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>60,514</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.196536				3
County tax rate	mills		6.671525				4
Local tax rate	mills		8.955599				5
School tax rate	mills		11.565006				6
Voc. school tax rate	mills		1.321996				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.710662</b>				10
Less: state credit	mills		1.855789				11
<b>Net tax rate</b>	mills		<b>26.854873</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.955599</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.887002</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.842601</b>				17
<b>Total Tax Rate</b>	mills		<b>28.710662</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760784</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.854873</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.430747</b>				21
Utility Plant, Jan. 1	\$	2,595,423	2,595,423				22
Materials & Supplies	\$	8,002	8,002				23
<b>Subtotal</b>	\$	<b>2,603,425</b>	<b>2,603,425</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,603,425</b>	<b>2,603,425</b>				26
Assessment Ratio	dec.		1.007287				27
<b>Assessed Value</b>	\$	<b>2,622,396</b>	<b>2,622,396</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.430747</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>53,578</b>	<b>53,578</b>				30
Tax Equivalent per 1994 PSC Report	\$	42,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>53,578</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,977		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	27,914		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	272,242		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>308,133</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	58		12
Structures and Improvements (321)	93,417		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	122,241		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,455		20
<b>Total Pumping Plant</b>	<b>218,171</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	3,810		21
Structures and Improvements (331)	48,649		22
Water Treatment Equipment (332)	158,036		23
<b>Total Water Treatment Plant</b>	<b>210,495</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,540		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,977	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			27,914	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			272,242	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>308,133</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			58	12
Structures and Improvements (321)			93,417	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			122,241	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,455	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>218,171</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			3,810	21
Structures and Improvements (331)			48,649	22
Water Treatment Equipment (332)			158,036	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>210,495</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,540	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	99,648		26
Transmission and Distribution Mains (343)	1,184,550	106,024	27
Fire Mains (344)	0	0	28
Services (345)	159,664	40,816	29
Meters (346)	120,363	37,486	30
Hydrants (348)	159,775	14,088	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,727,540</b>	<b>198,414</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	28,756	13,797	34
Office Furniture and Equipment (391)	18,297		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	13,947	17,017	37
Stores Equipment (393)	1,380		38
Tools, Shop and Garage Equipment (394)	24,674		39
Laboratory Equipment (395)	5,361		40
Power Operated Equipment (396)	24,581	10,440	41
Communication Equipment (397)	14,088		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>131,084</b>	<b>41,254</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,595,423</b>	<b>239,668</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,595,423</b>	<b>239,668</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			99,648	26
Transmission and Distribution Mains (343)	18,000		1,272,574	27
Fire Mains (344)			0	28
Services (345)	5,200		195,280	29
Meters (346)	9,950		147,899	30
Hydrants (348)	2,750		171,113	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>35,900</b>	<b>0</b>	<b>1,890,054</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)	2,800		39,753	34
Office Furniture and Equipment (391)			18,297	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)	3,400		27,564	37
Stores Equipment (393)			1,380	38
Tools, Shop and Garage Equipment (394)			24,674	39
Laboratory Equipment (395)			5,361	40
Power Operated Equipment (396)			35,021	41
Communication Equipment (397)			14,088	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>6,200</b>	<b>0</b>	<b>166,138</b>	
<b>Total utility plant in service directly assignable</b>	<b>42,100</b>	<b>0</b>	<b>2,792,991</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>42,100</b>	<b>0</b>	<b>2,792,991</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,040	11,040	1
February			9,320	9,320	2
March			10,105	10,105	3
April			9,096	9,096	4
May			9,474	9,474	5
June			10,075	10,075	6
July			9,764	9,764	7
August			9,271	9,271	8
September			10,000	10,000	9
October			8,514	8,514	10
November			8,761	8,761	11
December			11,474	11,474	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>116,894</b>	<b>116,894</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,216	13
Less: Other utility use				465	14
Other utility use explanation:					15
Sewer flushing, water main breaks, fire department use					
Water pumped into distribution system				115,213	16
Less: Water sold				95,560	17
Losses and unaccounted for				19,653	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				640	21
Date of maximum: 9/22/1999					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				207	24
Date of minimum: 10/17/1999					25
Total KWH used for pumping for the year				255,199	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>

NONE

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2	3	<b>1</b>
Location	77 ELLIS STREET	77 KILBOURN	1405 FIFTH STREET	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	SIMMONS	<b>5</b>
Year Installed	1979	1973	1992	<b>6</b>
Type	OTHER	OTHER	OTHER	<b>7</b>
Actual Capacity (gpm)	750	750	500	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	SIMMONS	<b>10</b>
Year Installed	1979	1979	1992	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	20	30	75	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	4	5	6	<b>14</b>
Location	77 ELLIS STREET	77 ELLIS STREET	1402 FIFTH STREET	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	ALLIS CHALMBERS	ALLIS CHALMBERS	ALLIS CHALMBERS	<b>18</b>
Year Installed	1972	1972	1992	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	650	650	575	<b>21</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMBERS	ALLIS CHALMBERS	SIMMONS	<b>23</b>
Year Installed	1972	1972	1992	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	75	75	75	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	<b>4</b>
			<b>5</b>
Year constructed	1959	1968	<b>6</b>
			<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	<b>8</b>
			<b>9</b>
Elevation difference in feet (See Headnote 3.)	10	222	<b>10</b>
Total capacity in gallons	190,000	200,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>13</b>
			<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	<b>15</b>
			<b>16</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	<b>17</b>
			<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	<b>19</b>
			<b>20</b>
Is a corrosion control chemical used (yes, no)?	N	N	<b>21</b>
			<b>22</b>
Is water fluoridated (yes, no)?	N	N	<b>23</b>
			<b>24</b>
			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,519	10	0	0	5,529	1
M	D	6.000	53,494	0	0	0	53,494	2
P	D	6.000	605	50	0	0	655	3
M	D	8.000	7,231	0	3,600	0	3,631	4
P	D	8.000	13,123	3,700	0	0	16,823	5
M	D	10.000	3,449	0	0	0	3,449	6
P	D	10.000	5,655	0	0	0	5,655	7
M	D	12.000	11,661	0	0	0	11,661	8
P	D	12.000	1,193	100	0	0	1,293	9
<b>Total Within Municipality</b>			<b>101,930</b>	<b>3,860</b>	<b>3,600</b>	<b>0</b>	<b>102,190</b>	
<b>Total Utility</b>			<b>101,930</b>	<b>3,860</b>	<b>3,600</b>	<b>0</b>	<b>102,190</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	598	0	0	0	598		1
P	1.000	2	0	0	0	2		2
M	1.000	444	36	36	0	444		3
L	1.000	150	0	0	0	150		4
M	1.250	9	0	0	0	9		5
M	1.500	7	0	0	0	7		6
M	2.000	15	4	4	0	15		7
L	2.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>1,227</b>	<b>40</b>	<b>40</b>	<b>0</b>	<b>1,227</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,308	240	250	0	1,298	0	1
0.750	23	0	0	0	23	0	2
1.000	38	1	6	0	33	2	3
1.250	10	0	0	0	10	0	4
1.500	14	0	1	0	13	1	5
2.000	18	4	3	0	19	0	6
3.000	7	0	0	0	7	0	7
4.000	5	0	0	0	5	1	8
<b>Total:</b>	<b>1,423</b>	<b>245</b>	<b>260</b>	<b>0</b>	<b>1,408</b>	<b>4</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,003	93	3	12	0	187	1,298	1
0.750	18	5	0	0	0	0	23	2
1.000	8	21	1	3	0	0	33	3
1.250	0	0	3	7	0	0	10	4
1.500	0	9	2	2	0	0	13	5
2.000	1	10	3	5	0	0	19	6
3.000	0	5	0	2	0	0	7	7
4.000	0	0	3	2	0	0	5	8
<b>Total:</b>	<b>1,030</b>	<b>143</b>	<b>15</b>	<b>33</b>	<b>0</b>	<b>187</b>	<b>1,408</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	176	10	10		176	<b>2</b>
<b>Total Fire Hydrants</b>	<b>176</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>176</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	176
Number of distribution system valves end of year:	254
Number of distribution valves operated during year:	129



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## WATER OPERATING SECTION FOOTNOTES

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### Pumping and Purchased Water Statistics (Page W-10)

Revised kWh supplied by utility 5/31/00 ele

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### Water Mains (Page W-15)

Additions result from a joint city/utility project to reconstruct Miller Street. A portion of the project financing came from a Community Development Block Grant and the remainder came from utility earnings.

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### Water Services (Page W-16)

Additions result from a joint city/utility project to reconstruct Miller Street. A portion of the funding came from a Community Development Block Grant and the remainder came from utility earnings.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	<u>0</u>	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	<u>0</u>	
Total Operating Revenues	<u>0</u>	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	<u>0</u>	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	<u>0</u>	
Total Operating Expenses	<u>0</u>	
NET OPERATING INCOME	<u>0</u>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
<b>Total Sewage Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges		1
<b>Other (specify):</b>		2
<b>Total Customers Forfeited Discounts (631)</b>	<u>0</u>	
<b>Servicing of Customers Laterals (632):</b>		3
<b>Total Servicing of Customers Laterals (632)</b>	<u>0</u>	
<b>Sale of Fertilizer (633):</b>		4
<b>Total Sale of Fertilizer (633)</b>	<u>0</u>	
<b>Rent from Sewerage Property (634):</b>		5
<b>Total Rent from Sewerage Property (634)</b>	<u>0</u>	
<b>Miscellaneous Operating Revenues (635):</b>		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<u>0</u>	
<b>Amortization of Construction Grants (636):</b>		7
<b>Total Amortization of Construction Grants (636)</b>	<u>0</u>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>OPERATION EXPENSES</b>	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
<b>Total Operation Expenses</b>	<b>0</b>
<b>MAINTENANCE EXPENSES</b>	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
<b>Total Maintenance Expenses</b>	<b>0</b>
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Regulatory Commission Expenses (855)	<b>24</b>
Miscellaneous General Expenses (856)	<b>25</b>
Rents (857)	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>0</b>

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
<b>Total tax expense</b>		<u><u>0</u></u>



**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>
 <b>COLLECTION SYSTEM</b>		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Service Connections, Traps, and Accessories (312)		6
Collecting Mains and Accessories (313)		7
Interceptor Mains and Accessories (314)		8
Force Mains (315)		9
Other Collecting System Equipment (316)		10
<b>Total Collection System</b>	<u>0</u>	<u>0</u>
 <b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>		
Land and Land Rights (320)		11
Structures and Improvements (321)		12
Receiving Wells (322)		13
Electric Pumping Equipment (323)		14
Other Power Pumping Equipment (324)		15
Miscellaneous Pumping Equipment (325)		16
<b>Total Collection System Pumping Installations</b>	<u>0</u>	<u>0</u>
 <b>TREATMENT AND DISPOSAL PLANT</b>		
Land and Land Rights (330)		17
Structures and Improvements (331)		18
Preliminary Treatment Equipment (332)		19
Primary Treatment Equipment (333)		20
Secondary Treatment Equipment (334)		21
Advanced Treatment Equipment (335)		22
Chlorination Equipment (336)		23
Sludge Treatment and Disposal Equipment (337)		24
Plant Site Piping (338)		25
Flow Metering and Monitoring Equipment (339)		26
Outfall Sewer Pipes (340)		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<u><u>0</u></u>	<u><u>0</u></u>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

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## SEWER OPERATING SECTION FOOTNOTES

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NONE